



PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

June 18, 2019

Piotr Babichenko
Dept MR 75289
411A Highland Ave
Somerset, MA 02144-2516

Dear Mr. Babichenko:

This is our final response to your Freedom of Information Act (FOIA) request dated June 11, 2019 that we received on June 13, 2019.

You requested copies of emails of IRS Special Agent Joshua Culbertson pertaining to yourself and eight other individuals from June 1, 2008 to June 11, 2019.

I am unable to process your request because it does not meet the requirements of the FOIA or applicable Treasury Regulations. Please be advised that such records, to the extent that they exist, would be confidential and may not be disclosed unless specifically authorized by law. Specifically, Internal Revenue Code (IRC) § 6103 prohibits the release of returns and return information unless disclosure is authorized by Title 26. The Service's FOIA regulations specify that, in order to be processed, all requests for records whose disclosure is limited by IRC § 6103 must establish the right of the person making the request to the disclosure of the records in question. See 26 C.F.R. § 601.702(c)(4)(i)(E). Specifically, when a person is requesting records pertaining to other persons or businesses, the requester shall furnish a properly executed power of attorney, a Privacy Act consent, or a tax information authorization, as appropriate. See 26 C.F.R. § 601.702(c)(5)(iii). Without such authorization, the request is not fully compliant with the IRS' published rules and cannot be processed. See 26 C.F.R. § 601.702(c)(4).

Before we may consider releasing documents pertaining to yourself, you must establish your right of access and identity. You may do this by submitting:

- a. Your signature, address, and one other identifier (such as a copy of a driver's license) bearing your signature if you make the request by mail; or
- b. A notarized statement swearing to or affirming your identity. The notary seal must be on the same page as your signature; or
- c. A statement made under penalty of perjury in accordance with 28 U.S.C. 1746, swearing to or affirming your identity. If the declaration is sworn within the United States, its territories, possessions or commonwealths, the sworn

statement must include the following language: "I declare (or certify, verify, or state) under penalty of perjury that the foregoing is true and correct. Executed on (date)."

Before we may consider releasing documents pertaining to the third parties named in your request, we must receive the written consent of each individual. The consent must be a separate written document pertaining solely to the authorized disclosure. It must include the following:

- Name, address, and social security number of the taxpayer
- Type of return or return information to be disclosed
- Taxable period or year covered
- Identity of the person to whom the disclosure is to be made
- Signature of the taxpayer and date signed

IRS Form 8821, Tax Information Authorization when properly completed satisfies all requirements for a valid consent. You may download this form from IRS.gov.

Because you have not established your right of access and authorization to receive confidential return information, I am closing your request without further action.

You may contact me, the FOIA Public Liaison, Laura A. McIntyre, to discuss your request at: IRS Disclosure Office 10, 1999 Broadway, MS 7000 DEN, Denver, CO 80202, (303) 603-4734.

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Disclosure Tax Law Specialist John M Quigley ID # 1000247712, at 510-907-5337 or write to: Internal Revenue Service, Disclosure Scanning Operation – PO Box 621506, Stop 211, Atlanta, GA 30362. Please refer to case number F19164-0068.

Sincerely,



Laura A McIntyre
Disclosure Manager
Disclosure Office 10